GEORGIA DEPARTMENT OF REVENUE

Comparative Summary of Net Revenue Collections

(unaudited - 000's)

For the Month Ended

	For the Month Ended						
	May 2011		May 2012				
		(FY 2011)		(FY 2012)	\$	Change	% Change
Tax Revenues:		(F1 2011)		(F 1 2012)			
Income Tax - Individual:	\$	619,376	\$	617,061	\$	(2,315)	-0.4%
Sales and Use Tax - General: (Footnote 1)							
Sales and Use Tax - Gross	\$	807,120	\$	821,996	\$	14,876	1.8%
Local Sales Tax Distribution	\$	(368,251)	\$	(360,388)	\$	7,864	2.1%
Sales Tax Adjustments/Refunds	\$	(6,898)	\$	(12,869)		*	-86.6%
· ·	\$		\$		\$	(5,971)	
Net Sales and Use Tax - General	Ф	431,970	Þ	448,739	\$	16,769	3.9%
Motor Fuel Taxes:							
Prepaid Motor Fuel Tax	\$	37,585	\$	45,752	\$	8,167	21.7%
Motor Fuel Excise Tax	\$	36,746	\$	36,378	\$	(369)	-1.0%
Total Motor Fuel Taxes	\$	74,332	\$	82,130	\$	7,798	10.5%
Income Tax - Corporate	\$	4,300	\$	7,974	\$	3,674	85.4%
Tobacco Taxes	\$	21,598	\$	19,128	\$	(2,470)	-11.4%
Alcohol Beverages Tax	\$	11,238	\$	14,592	\$	3,353	29.8%
Estate Tax	\$	-	\$	-	\$	-	0.0%
Property Tax	\$	1,522	\$	1,312	\$	(210)	-13.8%
Motor Vehicle - Tag, Title & Fees (Footnote 2)	\$	25,076	\$	25,114	\$	39	0.2%
Total Tax Revenues	\$	1,189,412	\$	1,216,050	\$	26,638	2.2%
Other Revenues:							
Other Fees & Taxes (Footnote 3)	\$	26,361	\$	25,765	\$	(596)	-2.3%
Total Taxes and Other Revenues	\$	1,215,773	\$	1,241,815	\$	26,042	2.1%
	•	Year-to	n Do	ito			
		i eai-u	บ-Da	ile			
CENEDAL ELIND				EV 2012	ф	Change	% Change
GENERAL FUND		FY 2011		FY 2012	\$	Change	% Change
Tax Revenues:	•	FY 2011	•				
Tax Revenues: Income Tax - Individual	\$		\$	FY 2012 7,361,861	\$	Change 485,485	% Change 7.1%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1)		FY 2011 6,876,376		7,361,861	\$	485,485	7.1%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross	\$	6,876,376 8,809,250	\$	7,361,861 9,244,519	\$	485,485 435,268	7.1% 4.9%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution	\$ \$	6,876,376 8,809,250 (4,041,214)	\$	7,361,861 9,244,519 (4,221,364)	\$ \$ \$	485,485 435,268 (180,149)	7.1% 4.9% -4.5%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Adjustments/Refunds	\$ \$ \$	6,876,376 8,809,250 (4,041,214) (108,706)	\$ \$ \$	7,361,861 9,244,519 (4,221,364) (121,753)	\$ \$ \$	485,485 435,268 (180,149) (13,047)	7.1% 4.9% -4.5% -12.0%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Adjustments/Refunds Net Sales and Use Tax - General	\$ \$	6,876,376 8,809,250 (4,041,214)	\$	7,361,861 9,244,519 (4,221,364)	\$ \$ \$	485,485 435,268 (180,149)	7.1% 4.9% -4.5%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes:	\$ \$ \$	6,876,376 8,809,250 (4,041,214) (108,706) 4,659,330	\$ \$ \$	7,361,861 9,244,519 (4,221,364) (121,753) 4,901,402	\$ \$ \$ \$	485,485 435,268 (180,149) (13,047) 242,072	7.1% 4.9% -4.5% -12.0%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Adjustments/Refunds Net Sales and Use Tax - General	\$ \$ \$ \$	6,876,376 8,809,250 (4,041,214) (108,706)	\$ \$ \$ \$	7,361,861 9,244,519 (4,221,364) (121,753) 4,901,402 523,452	\$ \$ \$ \$	485,485 435,268 (180,149) (13,047)	7.1% 4.9% -4.5% -12.0% 5.2%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax	\$ \$ \$	6,876,376 8,809,250 (4,041,214) (108,706) 4,659,330 428,298	\$ \$ \$	7,361,861 9,244,519 (4,221,364) (121,753) 4,901,402	\$ \$ \$ \$	485,485 435,268 (180,149) (13,047) 242,072 95,155	7.1% 4.9% -4.5% -12.0% 5.2%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes	\$ \$ \$ \$ \$	6,876,376 8,809,250 (4,041,214) (108,706) 4,659,330 428,298 404,151	\$ \$ \$ \$ \$	7,361,861 9,244,519 (4,221,364) (121,753) 4,901,402 523,452 393,447	\$ \$ \$ \$ \$	485,485 435,268 (180,149) (13,047) 242,072 95,155 (10,704)	7.1% 4.9% -4.5% -12.0% 5.2% 22.2% -2.6%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax	\$ \$ \$ \$	6,876,376 8,809,250 (4,041,214) (108,706) 4,659,330 428,298 404,151 832,448	\$ \$ \$ \$	7,361,861 9,244,519 (4,221,364) (121,753) 4,901,402 523,452 393,447 916,899	\$ \$ \$ \$ \$	485,485 435,268 (180,149) (13,047) 242,072 95,155 (10,704) 84,451	7.1% 4.9% -4.5% -12.0% 5.2% 22.2% -2.6% 10.1%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate	\$ \$ \$ \$ \$	6,876,376 8,809,250 (4,041,214) (108,706) 4,659,330 428,298 404,151 832,448 560,075	\$ \$ \$ \$ \$	7,361,861 9,244,519 (4,221,364) (121,753) 4,901,402 523,452 393,447 916,899 435,867	\$ \$ \$ \$ \$ \$	485,485 435,268 (180,149) (13,047) 242,072 95,155 (10,704) 84,451 (124,208)	7.1% 4.9% -4.5% -12.0% 5.2% 22.2% -2.6% 10.1% -22.2%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco Taxes	\$ \$ \$ \$ \$ \$	6,876,376 8,809,250 (4,041,214) (108,706) 4,659,330 428,298 404,151 832,448 560,075 197,616	\$ \$ \$ \$ \$ \$	7,361,861 9,244,519 (4,221,364) (121,753) 4,901,402 523,452 393,447 916,899 435,867 198,709	\$ \$ \$ \$ \$ \$	485,485 435,268 (180,149) (13,047) 242,072 95,155 (10,704) 84,451 (124,208) 1,093	7.1% 4.9% -4.5% -12.0% 5.2% 22.2% -2.6% 10.1% -22.2% 0.6%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco Taxes Alcohol Beverages Tax	\$ \$ \$ \$ \$ \$ \$ \$	6,876,376 8,809,250 (4,041,214) (108,706) 4,659,330 428,298 404,151 832,448 560,075 197,616	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,361,861 9,244,519 (4,221,364) (121,753) 4,901,402 523,452 393,447 916,899 435,867 198,709 157,500	\$ \$ \$ \$ \$ \$ \$	485,485 435,268 (180,149) (13,047) 242,072 95,155 (10,704) 84,451 (124,208) 1,093 10,125 28 (9,145)	7.1% 4.9% -4.5% -12.0% 5.2% 22.2% -2.6% 10.1% -22.2% 0.6% 6.9%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco Taxes Alcohol Beverages Tax Estate Tax	\$ \$ \$ \$ \$ \$ \$ \$	6,876,376 8,809,250 (4,041,214) (108,706) 4,659,330 428,298 404,151 832,448 560,075 197,616 147,376	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,361,861 9,244,519 (4,221,364) (121,753) 4,901,402 523,452 393,447 916,899 435,867 198,709 157,500 28	\$ \$ \$ \$ \$ \$ \$	485,485 435,268 (180,149) (13,047) 242,072 95,155 (10,704) 84,451 (124,208) 1,093 10,125 28	7.1% 4.9% -4.5% -12.0% 5.2% 22.2% -2.6% 10.1% -22.2% 0.6% 6.9% 0.0%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco Taxes Alcohol Beverages Tax Estate Tax Property Tax	\$ \$ \$ \$ \$ \$ \$ \$	6,876,376 8,809,250 (4,041,214) (108,706) 4,659,330 428,298 404,151 832,448 560,075 197,616 147,376 - 75,014	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,361,861 9,244,519 (4,221,364) (121,753) 4,901,402 523,452 393,447 916,899 435,867 198,709 157,500 28 65,868	\$ \$ \$ \$ \$ \$ \$ \$ \$	485,485 435,268 (180,149) (13,047) 242,072 95,155 (10,704) 84,451 (124,208) 1,093 10,125 28 (9,145)	7.1% 4.9% -4.5% -12.0% 5.2% 22.2% -2.6% 10.1% -22.2% 0.6% 6.9% 0.0% -12.2%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco Taxes Alcohol Beverages Tax Estate Tax Property Tax Motor Vehicle - Tag, Title & Fees (Footnote 2) Total Tax Revenues	\$ \$ \$ \$ \$ \$ \$ \$ \$	6,876,376 8,809,250 (4,041,214) (108,706) 4,659,330 428,298 404,151 832,448 560,075 197,616 147,376 - 75,014 269,852	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,361,861 9,244,519 (4,221,364) (121,753) 4,901,402 523,452 393,447 916,899 435,867 198,709 157,500 28 65,868 279,184	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	485,485 435,268 (180,149) (13,047) 242,072 95,155 (10,704) 84,451 (124,208) 1,093 10,125 28 (9,145) 9,332	7.1% 4.9% -4.5% -12.0% 5.2% 22.2% -2.6% 10.1% -22.2% 0.6% 6.9% 0.0% -12.2% 3.5%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco Taxes Alcohol Beverages Tax Estate Tax Property Tax Motor Vehicle - Tag, Title & Fees (Footnote 2) Total Tax Revenues Other Revenues:	\$ \$ \$ \$ \$ \$ \$ \$ \$	6,876,376 8,809,250 (4,041,214) (108,706) 4,659,330 428,298 404,151 832,448 560,075 197,616 147,376 - 75,014 269,852	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,361,861 9,244,519 (4,221,364) (121,753) 4,901,402 523,452 393,447 916,899 435,867 198,709 157,500 28 65,868 279,184	\$ \$ \$ \$ \$ \$ \$ \$ \$	485,485 435,268 (180,149) (13,047) 242,072 95,155 (10,704) 84,451 (124,208) 1,093 10,125 28 (9,145) 9,332	7.1% 4.9% -4.5% -12.0% 5.2% 22.2% -2.6% 10.1% -22.2% 0.6% 6.9% 0.0% -12.2% 3.5%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: (Footnote 1) Sales and Use Tax - Gross Local Sales Tax Distribution Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco Taxes Alcohol Beverages Tax Estate Tax Property Tax Motor Vehicle - Tag, Title & Fees (Footnote 2) Total Tax Revenues	\$ \$ \$ \$ \$ \$ \$ \$ \$	6,876,376 8,809,250 (4,041,214) (108,706) 4,659,330 428,298 404,151 832,448 560,075 197,616 147,376 - 75,014 269,852 13,618,088	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,361,861 9,244,519 (4,221,364) (121,753) 4,901,402 523,452 393,447 916,899 435,867 198,709 157,500 28 65,868 279,184 14,317,319	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	485,485 435,268 (180,149) (13,047) 242,072 95,155 (10,704) 84,451 (124,208) 1,093 10,125 28 (9,145) 9,332 699,232	7.1% 4.9% -4.5% -12.0% 5.2% 22.2% -2.6% 10.1% -22.2% 0.6% 6.9% 0.0% -12.2% 3.5% 5.1%

Footnotes:

- 1. As of FY2009, the Local Sales Tax Distribution changed to reflect exact cash distributions for the current month based upon total sales tax collections.
- 2. The Motor Vehicle Division began collecting Automobile Sales Tax in January of 2006. An adjustment is made each month to re-classify Auto Sales Tax collected from Motor Vehicle Fees into "Other Fees and Taxes" until the Sales Tax is subsequently deposited and reclassified as General Sales & Use Tax in the next month.
- 3. "Other Fees & Taxes" includes taxes and fees that have been deposited in the bank, but for which the returns have not been processed. The undistributed amounts amounts are then re-classified (as returns are processed) to the proper respective accounts. "Other Fees" also includes Unclaimed Property collections.